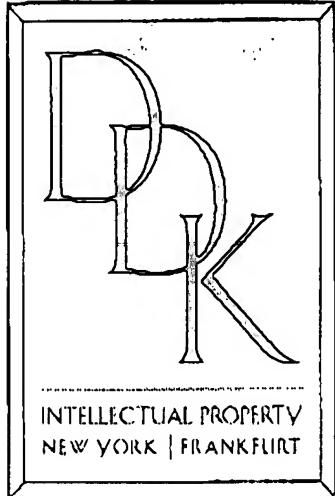


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TO: Assistant Commissioner for Patents
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DATE: March 20, 2002

NO. OF PAGES (including cover): (2)

Application No.: 10/026,420

Filed: December 18, 2001

For: PRURIPOTENT STEM CELLS DERIVED WITHOUT THE USE OF
EMBRYOS OR FETAL TISSUES

Our Ref.: 326.1001

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Re: Application of: Mike LEVANDUSKI
Serial No.: 10/026,420
Filed: December 18, 2001
For: **PRURIPOTENT STEM CELLS DERIVED
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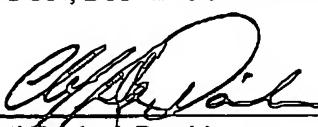
Sir/Madam:

Applicant submits the attached Declaration/Power of Attorney for the application-identified above. Please make the attached Declaration/Power of Attorney of record for the application identified above and superseding the previously filed Declaration/Power of Attorney.

Respectfully submitted,

DAVIDSON, DAVIDSON & KAPPEL, LLC

By:


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